

G R S IX5]

Previous references

✓
19 29

File No 67-29

Serial Nos ~~10, 23, 26, 27~~

Later references

2nd 197-50 (2, 4)

Me 43-30 (2, 4, 33, 37, 125, 127)

ml

10, 23, 26, 27

28 & 32

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

~~100~~ Six

Part B for Aug 1930

SUBJECT

Proposals of the Bangalore City Council for regulation
the collection of toll fees in the Municipality

Sl 327 no 2 1299 of 13/8/30 To inform, Bangalore City
States that tax on vehicles under Sec 59 (ii) of the
Act, may be levied on buses kept within the city and
paying for hire whether within or outside the
city, may be levied on buses which are kept in the
city but which enter the city from outside

Sz
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10 Letter. no G. 7. 6129-30. dated 24/9/29
from the President city mcl Bangalore
requesting sanction to the proposals of the
mcl for regulating the collection of toll fees
in the municipality.

The resolution of the mcl is to the effect
that (i) taxes should be levied on buses
plying for hire within the mcl limits
under sec 59 (ii) (i)

(2) that toll should be paid by all buses
plying for hire outside municipal limits
and entering the mcl limits whether they
are garaged outside or inside the mcl limits
as per sec 59 (ii) (iii)

(3) that in lieu of the buses paying toll every
day in addition to road cess, a composite
fee of Rs 120 per annum be imposed.

2) Sec 59 (ii) & (iii) are mutually exclusive
and the note put up by Mr Kempfama
fully explains the different aspects, under
in which the words "kept for use within
the said municipality" are interpreted.
and tax on vehicles under sec 59 (ii) and a toll
under sec 59 (iii) may be sanctioned.

3) As regards the composite fee fixed,
the mcl have entirely depended on the
go no 5942-60 Rm 9-27-11 dated 6/12/28
relating to State Fund roads. As the regulation
stands, no provision exists authorising
the mcl to levy composite fees and the
Rm may be empowered for this purpose.
~~sanction of composite fee may be~~

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4) The proposal of the Municipal Council relates to the following issues:-

- (A) Whether a tax may be levied under Sec 59 (1) on buses plying for hire within the Municipal limits,
- (B) Whether a tax may be levied on buses plying for hire outside Municipal limits whether they are garaged within or outside the Municipal limits, -
- (C) Whether Road cess may be abolished within the Municipal limits, and
- (A) Whether a composite fee of Rs 120 may be levied in lieu of tolls,

5). With regard to (A) and (B), the decision depends upon the interpretation of the words "Kept for use within the Municipality" used in Section 59 (1) of the Municipal Regn. The Municipal Council propose to levy the ~~tax on~~ ^{tax} ~~vehicles for use~~ on motor vehicles if the primary intention of the owner is to use it within the Municipal limits. The sphere of service as proposed to be made the criterion for taxing the vehicle If this interpretation were accepted, the Municipal Council would have to levy ^{the} tax ~~also on~~ vehicles kept outside Municipal limits

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for use within Mund limits. This is allowed by the Bombay City Municipal Act. In the ^{draft} Bill to amend the Mund Regn, a provision to this effect was inserted, but the ^{Special} Committee did not approve of it and they are of opinion that for levying a "tax on vehicles and animals" the vehicles should be ~~kept~~ "Kept within Mund limits for use." Use within Mund limits should not therefore be the criterion for levying the vehicle tax ~~within~~ under Section 59 (1) of the Mund Regn. It is proposed to amend the Section to make the meaning clear. If necessary, the proposal of the Mund Council may be considered by the Special Committee again.

b) With regard to (c), it is not clear why road cess should be levied for the distance covered within the City of Bangalore. Similar provision may be received from other Municipalities also. The cess is collected on all motor ^{vehicles} ~~trucks~~ whether they ply for hire within the City or outside the City and it is levied under the Motor Vehicles Rules. If the levy on motor vehicles is considered too heavy, the Mund Council may

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consider the question of reducing
the rates of toll charged on these
vehicles.

- 7) As regards (d), the Mund Revenue
not authorize the Mund Council to
compound for payment of tolls. The
Special Committee recommended the
amendment of the Mund Revenue,
an urgent measure, but the Bill
~~introduced in the matter was not~~
~~was not read in~~ the Legislative
Council. The amendment will
have to go before the d.c. ^{again} along with
the other amendments to the Revenue
that may be finally approved by
the Special Committee. The rate
proposed for motor vehicles proposed
~~proposed~~ by the Mund Council is
Rs 120 a year or Rs 0-5-4 a day
roughly against Rs 0-8-0 payable
under the rules in force. There is
no objection to the Mund Council
reducing the rate and levying a
lower rate. The levy should however
be made every day. If the bus-
owners pay the toll at the reduced
rate in advance there may not
be any legal objection to receive
the payment and adjust the same
towards the toll that may later fall
and every day. The bus owners can
not be compelled to pay the amount
in advance as proposed by the Mund C.

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8 As regards (1) & (2) of the resolution the interpretation put upon them seems to be acceptable in my view. Sect 55 II seems to require the levy of a tax on all vehicles kept for use within the Municipality and 55 (III) seems to require the levy of toll ~~only~~ on those entering the Municipality - if they are not to be paid thereon then seems to be the criterion apart from the incidence of taxation that may be levied on each kind.

The point may however be placed before the Special Committee on the Draft Budget for consideration before a final reply is given to the Council, Bangalore. If a reply is to be given now alone, the Draft may be considered.

9 In the abolition of the road tax the law draft has to be considered if this may be done as the road is kind under the Motor Vehicles Act.

2. I thought there is no separate section in the Budgetary authorising the composition of toll & in which a provision is there proposed in the new Bill, yet Sect 78 of the Regulation and Art 182 of the Draft Account Manual would seem to show that these Compositions

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may be authorized. A compromise
fee of \$200 or \$400 is a matter
for Board of Directors. The fee now pro-
posed by the Board seems to be
fair

for (day)

28
5/10

11 A similar question was raised by the
American Bar Council. I have made some
suggestions there and this was referred to
Law Secy's opinion under member's duty.
Please note the stage of that case or get the
Law Secy's opinion on reason and put up
with the present file.

Bu.
13/10

12 Submissions with me: file 28-27.
The Law Secy. has not yet recorded his
opinion on that file.

19.10.29 for (day)

28
20/10

13 The point involved in the present
case is the same as that arising in the
file 28-27 pending L. R.'s opinion in

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The present case the President has forwarded the opinion of the Govt Advocate on the same point raised by the Municipal Municipality. This will facilitate arriving at the correct legal aspect of the case legal opinion is also invited in this file also

Law Sec. with copy

Bh.
20/10
M. J. K.

(14) There are three proposals made by the Municipality in this case, viz.,

(1) To tax, under section 59 Cl(2), all buses plying for hire within the Municipal limits

(2) To levy a toll under Section 59 Cl.(3) on all buses entering the municipality which ply for hire outside it, whether they are garaged within or without the Municipal limits.

(3) To compound the levy of tolls in certain cases.

(15) The first proposal in so far as it seeks to tax under clause (2) buses kept outside the Municipal limits, must be said to contravene the provisions of Section 59 of the Municipal Regulation. Under Section 59 Cl.(2), a tax can be levied only on such vehicles as are "kept for use within the said Municipality". It would be putting a strained meaning on these words if they are held to refer to vehicles kept outside

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for use within the Municipal limits. The words "within the said Municipality" does not qualify only the phrase "for use" but the complete phrase "kept for use". It is not the keeping of a vehicle within the Municipal limits but ~~but~~ keeping it within such limits for use and not for any other purpose that imposes the liability. It is to indicate this that the phrase "for use" is necessary.

16) Section 59 cl. (2) and cl. (3) of our Regulation corresponds to Section 59 cl.(2) and cl.(3) of the Bombay District Municipalities Act and in Surat City Municipality v Maneklal (59 I.C. 389) ^(unofficially reported in 22 Bom. L.R.1104) the Bombay High Court has held that the levy of a tax on a vehicle kept outside a Municipal District is illegal though it plies for hire inside such district. The learned Judges suggest that in such a case it is a toll under Clause (3) that has to be levied.

17) If the foregoing interpretation is to be accepted and cl.(2) is held to refer only to vehicles not only kept within the Municipality but so kept for use therein, then the second proposal of the Bangalore City Municipal Council cannot be said to be in any way illegal. A bus which is kept within the Municipality but which plies for hire outside cannot be said to be kept for use within the Municipality, though it is actually run within Municipal limits but only for the purpose of user i.e., plying for hire, outside. I have carefully

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considered the Government Advocate's opinion sent to the Tumkur Municipal Council in this matter. The Bombay decision quoted above does not seem to have been examined by him.

18) As regards the proposal to compound the levy of tolls, there is no ^{express} provision in the Regulation ^{authorising it} corresponding to Section 71 Sub Section (1) which empowers the Municipality to compound taxes on vehicles, although Section 78 distinctly presupposes the validity of the compounding of tolls by the Municipality, the terms of such compounding being regulated by rules under Section 46. Section 46 Cl.(1) enables a Municipality to frame rules prescribing the times at which and the mode in which the taxes shall be levied or recovered or shall be payable. If a proper rule is made under this provision ^{fixing a half yearly or yearly payment} of toll, in the case of such buses as enter the Municipality every day in the course of their use outside, the proposed compounding may perhaps be approved.

TD-5/10
25/4

Egm: Secty with Compd

19) Put up draft on the lines indicated in the Secy's note

Bm
5/11

Recd
7/11

20) Submitted with a draft for consideration
11/11/29

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20 A draft in accordance with the Legal Remem-
brancer is submitted.

In this connection kind reference is invited to
the following note on Page 241 of the ^{Learning} ~~Comings~~ Bombay
District Municipal Manual -

Tolls not compoundable.- It was proposed to add
after the words "under Section 71" in Section 46 (1)
the words "or of any toll" a corresponding amendment be-
ing made in this clause, as it had been observed that
outside the borders of most municipalities were to be
found householders who kept vehicles and were constant-
ly going in and out of the town. It was a reasonable
and convenient practice to allow such persons to com-
pound for tolls. This suggestion was however, not adopt-
ed."

21) From the above note it is clear that the inten-
tion of the Legislature in Bombay is that rules should
not be framed for compounding for payment of toll under
Section 46 (1). As our Regulation is based on the ---
Bombay District Municipal Act, it is for consideration
whether in view of the circumstances referred to in the
note quoted above, rules could be framed under Section
46 (1) for compounding of tolls without an amendment
of the Municipal Regulation. Moreover, payment of toll
is to be made only on demand. (vide) Section 82 (1)

(b) of the Regulation. Without an express provision in
the Regulation for compromising for a fixed amount, the
payment of toll as it becomes due, it would not be pos-
sible to frame a rule for receiving the lower sum than
is ^{ordinarily payable} ~~fixed in the rules~~ and in these circumstances no one
would be willing to compound with the Municipal Council

compound toll as the term itself
implies a lump sum paid in advance
instalments in lieu of daily pay-
ment. It also signifies that the
amount is payable in instalments
in the aggregate amount
payable during the year according
to the terms of settlement entered
into between the contracting
parties, one to be benefited.

2
1572

General and Revenue.
Secretariat

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Council. ~~The~~ Section 46 (1) of the Municipal Regulation gives power to frame rule, to limit the charges of payment or payments to be fixed in lieu of any tax, under Section 71 only. Section 71 of the Municipal Regulation gives power to receive a fixed amount only in respect of water rate, Special Sanitary Cess and taxes on vehicles and animals only.

19/11/29

12/11/29

14/11/29

22) Draft as per Law Secy's Opinion is sent. May be referred to Law Secy again on this point. Now placed in the office file.

23) Genl Secy.

21/11/29

24) The passage of further remarks in view of the point raised above and for scrutiny of the draft now proposed in accordance with the opinion already furnished.

25) Law Secy with ampts.

23/11

26) I have nothing more to add.

27) ^{to ref} ~~Genl Secy~~ with Compts

8/12

28) Please put up a draft (revised) forwarding copy of L.R's

NOTE—Contn sheet

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No.

Specimen, meeting the portion marked A
in para 17

As regards the proposal of the
President that road cess should be abolished
on municipal roads, in respect of buses
paying tolls, P.W.D. Branch may note its views.
Whether road cess should be levied on
toll roads — State Fund, St. Fund or
Municipal — is a general question which,
I believe, is being dealt with in P.W.D. Branch
Early

(Prob. Br.)

2 a) So far as information is available
in the P.W.D. Branch, the road-cess is
levied on the basis of the total length of
roads traversed including provincial
and District Fund roads and a proportionate
share of the road-cess is paid over to the
St. Rd. concerned. ~~It is not~~ This is done
under Rule 30 (3) of the Motor Vehicles Rules.
The same rule applies also to Municipal
roads also. But ~~it~~ it is not known whether
as a matter of fact such roads are
taken into account for the purposes of the
levy. If they are, a proportionate share of
the road-cess may be paid to the Municipality
concerned and the question of toll ^{may be} decided
independently under the rules applicable to it.

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29) In the case of motor vehicles permitted to ply for hire only within the limits of the Bangalore City, the road-levies levied is a lump sum and it is not calculated on the ^{the basis of} number of miles traversed and at the mileage rates prescribed in the Motor Vehicles Rules.

30) See)

15/1/30

31) Chief Secy with Comps

CHIEF SECRETARY
28 JAN. 1930

32) See

33) Write to the St. Magistrate & find out how road cars is being calculated in respect of municipal roads in the city. What are the objections and are they being passed on to the Municipal Council

new
bpi
15/1/30

34) Draft submitted

15/1/30

35) Done

23

To the St. Magistrate, Bangalore
L 5978 of 10 '2.30

calls for the particulars referred to in Para 32 supra.

Smt A
10/12

8

NOTE—Contn sheet

D O. No 113 of 29-30

17 2 30
18

Received
from me
every day

1572

1572

1572

CITY MUNICIPAL OFFICE,
BANGALORE

Dated 12th Feb. 1930.

REV. ST.

GEN. 4/35

Dear Mr. Madhava Rao,

I wish to invite your kind

reference to this Office No. 4. 6/29-30 dated
23/25th September 1929 regarding the levy of
tolls on motor buses kept for use within the
Municipality and those plying for hire between
the City of Bangalore and out-stations and to
add that so far as I can make out under Section
59 11 of the Municipal Regulation a tax is to
be levied on all vehicles etc. kept for use
within the Municipality and according to Sec-
tion 59 (111) a toll on vehicles is to be --
levied on all cars entering the Municipality
but not liable to taxation under Section 59 11.
As such as regards the latter toll has to be
paid by all buses plying for hire outside Muni-
cipal limits whether garaged within Municipal
limits or outside.

If you confirm my views

orders

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40) I am afraid I cannot agree
of the draft.
for the committee instead of forwarding
the legal opinion, which may
even be placed before the Council
for discussion, I think a
suitable draft must be put up
on the basis of the legal opinion pointing
out the defects in the resolution & requir-
ing the Comⁿ (through the Council?)
to forward fresh proposals or
resolutions if necessary.

41) Chief Secy with Comⁿ

42) For

43) Show put the answers ~~in~~ briefly
in the form of a letter.

44) Draft submitted.

22/2 30.

45) Show hope as usual

46) Typed draft & sent

25/2 30

47) Ch Secy

48) Received Member

49) Show new res.

51) I shall deal with

next time after return

letters

CHIEF SECRETARY,
21 FEB. 1930

CHIEF SECRETARY,
27 FEB 1930

52) I shall be glad
to talk over
with you
sent - copy

574 - m.

52/2 17/470 Law Secy with Chief Secy

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No.

54) Second Member's order =
" Ask the Municipal Council
to find out whether the practice in Madras
is to levy toll or the vehicle tax on
motor vehicles kept in Madras and
plying for hire outside in Madras City."

55) L-S-C-B

12/6/30

56) Dm
9/11/30

57) Draft submitted.

12/6/30.

58/30
12/6/30

26

To the Mr. Council thro the Presd.
Bangalore City M.C.C.
Request - him to find out if the
Practice in Madras is to levy toll or
Vehicle tax on motor Vehicles kept
in Madras and plying for hire
outside the city.

27

From :-

The District Magistrate
Bangalore Dist.

No J 2 243 / 29-30 & 19 6-30
furnishing the information reqd.

57) The Dt. Magistrate states that
Road cess is being calculated at 3
and 6 pces per mile when the number of

6293

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makes likely to be run by the vehicle can be ascertained and that in the case of the City Bus Service, a lumpsum of Rs 50/- per bus is being levied on the 8 buses with accommodation for 13 passengers each, and Rs 100/- on the 2 buses with seating accommodation for 25 passengers. The fees collected is being credited to the Bangalore City ml funds.

60) The Dm states that the total amount collected ^{from this source} so far will be worked out and subd shortly.

Subd with refce to Para 33 supra

61) The Reply from the ml Comm Bangalore City as the practice in Madras called for in this office letter of 14.6.30 and also the further information promised by the D M may perhaps be awaited.

ml B AS

27/6

27/6/30

62) Yes

VS

2.7.30

28 From the ml Comm., Bangalore

No = 8-20 10/30-31 & 10/7-30

700 Copies of the letter & enclosures from the Comm of Madras Corporation be folls. in Madras City

GEN & REV SECT.
4 JULY 1930
G. S. A.
M. P.
27

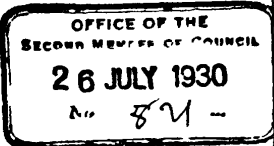
388

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General and Revenue
Secretariat

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63) From the information furnished by the Commissioner of the Madras Corporation, it is seen that Motor Vehicles plying for hire & parked in the City are Assessed Vehicle Tax & others are required to pay tolls, the owners being at liberty to compound on payment of One and half times the tax fixed as Vehicle Tax.

64) Refee: - Second Member's order in paragraph 54 of the notes supra (2nd Member)
25-7-30 ~~(25-7-30)~~ 25-7-30

What is the wording in the Madras Municipal Act? Is it the same as in ours? The practice in Madras re vehicle tax still is the correct thing in my opinion

The provisions in the Regn. were shown to the Member in person as directed

A draft in accordance with the 2nd member's

Note-Contn Sheet

Serial
No.

OFFICE OF THE
SECOND DEPT
2 AUG. 1930
No. 1074

oral instructions is such
as For approval before issue.

Similar App - I suppose a
communication ~~to~~ being
has been sent to Mysore in 7/10/50

$$\frac{CSX}{178^2}$$

Issue +

$$\frac{15}{5.830}$$

32 7. The ml. Annun. the President.
Bancare ciz ml. cl.

No: 21299 of 13th August 1930.

States that tax on vehicles under Sec. 59(ii) of the M.C. Regn. may be levied on buses kept within the ~~metropolitan~~^{city} & plyings for hire whether within the met. limits or outside met. limits & toll, may be levied on buses which are not kept in the City but which enter the City from outside and adds that the question of increasing the rates of Vehicle Tax in such cases is separately under consideration.

Note—Contn Sheet

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File Contn Sheet

60445

No G. To 6/29-30

- Enclaves -
1 Mr Kempanna's note,
2 Correspondence of Tumkur Municipality
3 Council Proceedings, 21.8.29
4 Byelaw Committee Resolution 25.12.28
5 80 16.7.29

CITY MUNICIPAL OFFICE,
Bangalore City, Dated 24th Sept. 1929

GEN & RFV SECT
1573
26 SEPT 1929
L. S. & BRANCH

C. MACHIA, Esq, B A,
PRESIDENT,
CITY MUNICIPALITY
BANGALORE CITY

To

ME 67-29-10

B. Narayanaswami Iyengar, Esq, B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

Sir,

I have the honour to state that the question of levying tolls on motor buses plying for hire between Bangalore City and outstations when they entered the City Municipal limits had been engaging the attention of the Council for a very long time, and the procedure adopted was varied. Under Section 59 (11) taxes were levied on motor buses plying for hire within the municipality and on those that were plying for hire outside but garaged within the Municipality. With regard to those that were garaged outside and were plying for hire outside Municipal limits, tolls used to be levied; but the latter complained that the former class of bus owners paid less than they and the payment of toll and road cess by them was unreasonably heavy with the result that none of these paid tolls and heavy sums that were pending for years were only recently collected by asking the District Magistrate to refuse licenses to defaulting bus owners.

2. On account of this invidious distinction between bus owners, the matter was placed before the Council, who referred it to the Bye-law Committee for definite opinion. The Bye-law Committee after some discussion referred it to Mr. B. Kempanna, one of its members for a detailed note -- touching the various aspects of the question. Mr. Kempanna

Mr. Kempanna
25/9

Mr. S. S.
26/9

after making a careful study of the whole subject and the Law bearing on it placed his views before the Bye-Law Committee who agreed with his views and placed it before the Council. The Council in their resolution No. 10 of 10th August 1929 approved the recommendations of Mr.Kempanna and resolved that,

- 1) taxes should be levied on buses plying for hire within Municipal limits under section 59 b (11),
- 2) that toll should be paid by all buses plying for hire outside Municipal limits and entering the Municipal limits whether they are garaged outside or inside Municipal limits as per -- Section 59 b(11);
- 3) in lieu of the buses paying tolls everyday in addition to road cess, a composite fee of Rs. 120/- per annum be imposed.

4. I enclose herein a copy of the note prepared by Mr.Kempanna and the resolutions of the Bye-law Committee and the Municipal Council referred to above.

5. Having learnt subsequently that this question had been well threshed out and the opinion of the Government Advocate had been obtained by the Tumkur Municipality, I wrote for a copy, which is enclosed for favour of information.

6. I request you will be so good as to obtain and convey the sanction of Government for regulating the collection of toll fees on the lines approved by the Council and order the District Magistrate to abolish the levy of road cess on

Municipal

- 3 -

Municipal roads. By this arrangement, toll revenue which has materially suffered for the past three years on account of non-payment of toll by the large number of buses plying for hire between the City and outstations, will greatly improve and by the bus owners being allowed to compound the payment of toll they can ply for hire unhampered to the convenience of passengers.

I have the honour to be,

S i r,

Your most obedient servant,

Chachia
President.

DRR

Note submitted by Mr.B.Kempanna, one of the members of the Bye-Law Committee, on the subject relating to the levy of tolls which is pending before the Bye-Law Committee.

1. The question for consideration is whether motor buses which are garaged within Municipal limits and having their head-quarters therein, but which ply for hire between the Municipal limits and a place outside the same ought to be taxed under Section 59b(11), or whether toll should be levied thereon under Section 59 b(111) of the Mysore Municipal Regulation. The further question of refunding any sum of money which has been collected as toll under section 59 b(111) from some bus owners can only be considered after the point raised above is finally determined.

2. Section 59 b(11) of the Mysore Municipal Regulation contemplates the levy of a fixed tax on all or any vehicles used for riding, draught or burden - which are kept for use within the limits of a Municipality. This Regulation is a special Statute and it ought to be ~~construted~~ construed strictly and fairly. The language of the section lays particular stress on the clause, "kept for use within the said Municipality". This clause lends itself an analysis only to two interpretations, viz. : that the vehicles in question should be distinctly maintained for the purpose of being used primarily within the limits of the Municipality; and secondly, that the occasion for using the said vehicles outside the Municipal limits arises only as an exception to the rule.

3. The test therefore to be applied in every case

case wherein a doubt arises is - where does the vehicle run in the ordinary course of its business? Is it primarily within the Municipal limits, or outside it? If the vehicle ^{runs} as a rule within the Municipal limits then only section 59 b(11) applied, and not otherwise. The circumstances that the said vehicle might occasionally run outside the Municipal limits for whatever purpose it may be, need not confuse the issues. In fact this very exceptional circumstance will clearly prove the rule of application.

4. To discuss Section 59 b(11) with particular reference to a motor bus which does business between the Municipal limits of Bangalore City and a place - outside it, the test to be applied is, - what is the ordinary and the normal sphere of its activity? Does it content itself with carrying passengers from place to place within the Municipal limits or does it depend for its profits upon the passengers who travel between one station outside the Municipal limits and another within, and vice versa? The fact that the bus in question has its garage and also its head-quarters within the limits of the Municipality is absolutely irrelevant for the consideration of the point "what is the acknowledged sphere of activity of the bus?" It is merely an accident that the garage and the head quarters are located within the Municipal limits. In fact the bus - service need not suffer in the least if both the garage and the head quarters are removed to a place outside the Municipal limits. So long as the bus runs from one well known stand to another at fixed intervals of time, it becomes immaterial where it comes from, or in what place

place it is garaged. So then if a bus service declares itself as having been instituted to run between Bangalore and an out-station and it does business accordingly, section 59 b(11) will be - absolutely inapplicable to such a case.

5. The question then arises, is it Section 59 b(11) that has to be applied in such a case? The answer is, "quite so" Section 59 b(11) contemplates the levy of toll on all or any vehicles used for riding, draught or burden entering the limits of a Municipality but not liable to taxation under - section 59 b(11). This section plainly means that all vehicles which are not governed by section 59 b(11) are liable to pay toll under section 59 b(11). In the course of the application of this section it appears to be quite immaterial whether the vehicle in question enters the Municipal limits regularly and everyday, or only casually. May be that the toll thus levied will cause a hardship to the owners of the vehicles, but there is nothing in the section that warrants a different -- interpretation.

6. The view that the section is intended to apply only to cases of vehicles which enter Municipal limits casually but not regularly appears to be foreign to the scope of the Section. If this view is accepted as correct, it creates an anomaly; for, a bus does business purely within Municipal limits pays a certain tax, but a bus which does business outside the Municipal limits also can pay the same tax and enjoy immunity from the payment of toll, if its owner is prudent enough to locate the garage and the head-quarters within the Municipal limits. It follows as a logical sequence that while a bus can pay tax only under Section 59 b(11) even though

while a bus can pay tax only under section 59b(11) even though it may do business outside the Municipal limits provided it has got its garage and head-quarters within the Municipal limits, it shall have to pay toll under section 59 (b)(111) if its owner transfers the garage and the head quarters to a building outside the Municipal limits even though it continues to do business as before. One can hardly say that this is a fair interpretation of sections 59 b(11) and b(111). The rule of application cannot change with the location of the garage and the head quarters of the bus in question. It must depend entirely upon the sphere of its service.

7. In view of the fact however that a bus plying for hire between Bangalore City and a station outside regularly will have to pay toll everyday besides a road cess for every mile it covers, a fixed sum of money may be levied by way of composite fees for every half year or one year, such buses being also exempted from the payment of any road cess within Municipal limits.

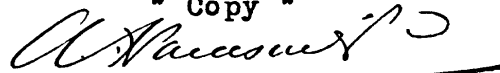
8. Now coming to the subsidiary question of the refund of tolls already collected from certain bus - owners, the tolls have been legitimately levied from them according to the above view, and the bus owners are not entitled, in law, to get any refund. But if a lower sum than what would ordinarily have to be levied during the space of one year on a bus, paying toll every day, be now fixed as the composite fees, then a proportionate amount of the toll thus far levied may be refunded to the respective bus owners.

9. In suggesting a sum of money to be fixed as composite fee we may usefully advert to the Government Notification G.O.No.R.5942-60/R.M.9-27-11 dated - Bangalore the 6th February 1928 relating to the levy of tolls on Motor Vehicles on State Fund Roads. According to this Notification the maximum toll leviable on a four wheeled Motor vehicle constructed to carry less than 10 persons is Re. 1/- and on every other four wheeled Motor vehicle is Rs.2-0-0 per day. But the toll that is proposed to be levied and which, in fact, has been collected from some of the bus owners for some time, at the Municipal toll gates on all four-wheeled motor vehicles irrespective of their seating capacity is only annas 8/ per day. In consideration of this and also from the fact that a separate road cess is levied on all such buses, I think, we have to sympathetically deal with the bus owners in fixing the composite fee. A sum of Rs. 120/- may therefore be fixed as the composite fee for every year. The bus owners may be allowed to pay the said composite fee in two half yearly khists at Rs.60/- per each khist.

Bangalore, 28th Aug. 1929.

Sd. B. KEMPANNA,
Municipal Councillor and
Member of the Bye-law Committee.

" Copy "



For President.

Cs

Office note regarding the levy of motor buses tax and toll etc., for circulation among the members for their opinion.

There are a number of bus owners in Tumkur Town who run their services from Tumkur to various parts of the District and even beyond it. Of these Messrs. B.N. Padmanabiah, Abdul Nabikhan and K.S. Raghavan have filed petitions addressed to the President, Municipal Council, Tumkur, praying for the registry of their buses under the vehicle tax rules for the year 1927-28. They have been protesting against the levy of toll on their buses. These petitions are pending disposal. For their disposal, it has to be considered when a tax is leviable on a vehicle and when a toll.

Section 59b(11) says that a tax may be imposed on all or any vehicles kept for use within the Municipality. Section 59 b(111) says that a toll may be imposed on vehicles entering the Municipality, but not liable ~~en-a-vehicle~~ to taxation under Section 59 b(11) aforesaid.

The problem that confronts us is, which of the above sections should be applied to buses -- owned by bus owners in Tumkur Town.

It is seen from the records that for the first time in 1921, the buses then owned were taxed as "vehicles kept for use within Municipal limits". In 1922 the then toll contractor, Mr. B. Channabasappa complained against the levy of tax on the buses then existing on the plea that they were not kept for use within Municipal limits. The contractor being thereupon permitted to collect toll the bus owners filed petitions before the

the Municipal Council to reconsider the question. The Council decided that a compounding tax of Rs.40/- be recovered from the bus owners for each bus entering the Municipality. As per this decision Mr.B.N.Padmanabiah who then owned three buses and was running only one service paid a compound tax of Rs.40/- only on one bus and his other two buses were left out of taxation. This went on till 1924. In the latter part of that year it was found that all the buses were not taxed and that there was leakage in revenue. Hence, the Municipal Executive took action to collect tolls on all unregistered buses. This created the rub. Some of the bus owners, especially Mr.Padmanabiah and others protested against the levy of toll and did not pay either toll or tax to the Municipality during 1925-26.

In 1926 Messrs.B.N.Padmanabiah and K.S.Raghavan approached the Deputy Commissioner with petitions and requested him to interfere in the matter under the authority vested in him by section 173 of the Municipal Regulation. The Deputy Commissioner referred the matter to the Municipal Council for expression of their opinion. On this reference the Municipal Council having far consulted the Government Advocate, the latter furnished the following opinion in his letter No.542 dated 24-25th January 1927. The Government Advocate stated as his opinion that it is clause (11) of section 59 (b) of the Municipal Regulation that applies to the vehicles of Messrs. B.N.Padmanabiah and K.S.Raghavan. The reasons he has assigned are:-

1. That clauses 11 and 111 of section 59 (b) are mutually exclusive and that a toll can be levied by a Municipal Council only on "vehicles used as aforesaid entering the said Municipality but not liable to taxation under clause 11.

2. That it necessarily follows that for levying a toll two conditions must be satisfied viz.(1) the vehicle must enter the Municipality (11) must not be liable under clause 1

3. That the words entering the Municipality in clause 111 suggests that the vehicle is ~~not~~ one that is not usually kept within the Municipality and that therefore in the case of buses of Messrs. Raghavan and Padmanabhaiah the entry into the Municipality is more appropriately a return of the vehicle.

4. That the words "kept for use within the Municipality" which occurring in clause 11 should be construed as meaning "kept within the Municipality for use" and not necessarily solely for use within the Municipal limits.

5. That there is nothing in the words "kept for use within the Municipality" which restricted the use only to "within the Municipal Limits" and that they must be construed in a natural manner.

6. That it cannot be disputed that the buses in question are also being used within the Municipal Limits that they are also admittedly kept for use and not for any other purpose.

And

7. That all the conditions prerequisite for the levy of the tax are therefore present and that the vehicle in question are liable for taxation under clause 11 of section 59 b of Municipal Regulation and that no considerations as to the extent to the use outside could be permitted to influence the liability to tax under clause 11.

8. On furnishing the above reply, the President, Municipal Council while conceding as to point of user - - - raised a question as to "what exactly is the meaning of the word 'kept' occurring in clause 11 of section 59 b and what is the test to be applied whether a vehicle comes under section 59 b(11) or (111) and made a further reference to the Government Advocate to furnish his opinion on the above. In reply the Government Advocate in his letter No.670 dated

dated 3/7-3-1927 stated as follows:-

"As regards the liability of vehicles to pay tax the first thing we have to see is where they are kept for use and if they are kept within the Municipality they come under clause 11 and they are liable to pay tax. In deciding the question as to where a bus must be deemed to be actually kept, the place where it is exactly garaged for the greater part of the day and night when not in actual use may be taken ~~for~~ as the determining factor. If for example ~~xx~~ a bus comes to Tumkur in the day and returns to Sira the same day and is kept at Sira during night, it must be deemed to be kept at Sira and to enter the Tumkur Municipality and will come under clause 111 and as such, liable to pay toll. The place where the owner resides and the place where the usual repairs etc. are effected may also afford the test in some cases. It is however very difficult to lay down any hard and fast rule and each case has to be dealt with on its merits in deciding as to where exactly the bus¹ must be deemed to have been kept for use.....

On receipt of the above opinion, the Municipal Council in their meeting held on 30-4-1927 adopted that stabling for the night will be the criterion as to whether toll or vehicle tax is to be collected on any particular bus and resolved that such of the buses which are stabled for the nights in Tumkur will be liable to vehicle tax and others will have to pay toll and that for the present the buses will be treated just the same as cars.

When this decision was communicated to the Deputy Commissioner, he ordered that there was no need for him to interfere and to ~~take~~ any further action on the petitions of Messrs. K.S.Raghavan and Padmanabhaiah as the Council were acting on proper legal opinion and were going to give effect to their decision.

In giving effect to the decision of the Municipal Council certain practical difficulties are being experienced. Mr. Padmanabhaiah owns 9 buses and has 7 services. 6 of his buses halt outside every night and ^{three} ~~there~~ remain in Tumkur. Mr. Babikhan owns four buses and has four services. One of his buses going to Bangalore remains in Tumkur during nights and the other three halt outside. Mr. K. S. Raghavan owns two buses and has two services and he says that in a month his buses halt 15 nights in Tumkur and the remaining 15 nights outside. None of the buses is ear-marked for any particular line and any bus can go on any line. Hence every bus will be stabled in Tumkur for some nights in every month.

Secondly, what is meant by stabling for the nights in Tumkur is not defined or explained in the resolution passed by the Municipality on 30-4-1927. It is not clear if ~~all the-year-round-or-a-certain-number~~ the buses should be stabled in Tumkur during night all the year round or a certain number of nights to entitle them to levy of vehicle tax. The question then arises as to what is the period to be allowed for a bus to be stabled outside so as still to bring it within the meaning of section 59 b (11). Since this minimum period is not fixed the above named bus owners are urging that all their buses are stabled during night in Tumkur for some days in the year and they do not halt outside permanently and hence they are liable to be taxed under section 59 b (11).

For the disposal of the petition pending before the Municipality, the Council have to consider the following and give their decision:-

1. Whether they hold that "stabling for the night in Tumkur" means, that the buses should be stabled during nights in Tumkur all the 365 days in the year.

2. If not, whether they consider it necessary to fix a minimum period to be allowed to buses to be stabled

stabled outside also.

3. Whether it is possible to fix such a minimum and work it out practically.

If we carefully read the Government Advocate's opinion, we see that stabling for the nights is not the only criterion he has suggested to judge whether a bus comes under clause ii or iii of section 59 b of the Municipal Regulation. He says the place where the owner resides and the place where the usual repairs etc. are affected may also afford the test in some cases and that each case had to be dealt with on its merits. In view of the above facts the Municipal Council may consider if it is necessary to revise their resolution passed on 30th April, 1927.

It is true that under the present rules the buses are not paying adequate tax to the Municipality and hence the Council have resolved in their meeting held on 28-5-27 that taxes on buses be fixed at Rs. 30/- and that toll on *them be fixed at Rs. 1/- But so long as the Compound* tax in lieu of toll and the vehicle tax on buses are not identical, the difficulty in determining as to which of the buses should be taxed and which should be made to pay toll will not disappear.

Hence it is for the Municipality to consider whether it would not be better to make both the vehicle tax and the compound tax identical so as to set at rest the knotty question of determining which of the buses come under clause ii and which under clause iii of section 59 b of the Municipal Regulation.

To summarize, the questions that are now to be considered by the Municipal Council in order to dispose of the petition now pending are:-

1. How they would interpret the meaning of the word "stabled for the night in Tumkur".

2. Whether they find it necessary to modify their

- 7 -

their resolution passed on 30-4-1927."

3. Whether the suggestion to make both the vehicle tax and the compound tax on buses identical is acceptable.

Sd. K.Mallaraj Urs,

For President, Municipal Council,

Tumkur Town.

"Copy"

President,
Town Municipal Council,
Tumkur.

Extract from the Proceedings of the adjourned General monthly meeting of the Tumkur Town Municipal Council held on Monday the 17th October 1927 in the Sree Krishna-rajendra Town Hall at 8-30 A.M.

*

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*

11. The petitions of Messrs.B.N. Padmanabhaiya, Abdul Nabi Khan Sahib, and Raghavan praying for the registry of their motor buses for the year 1927-28 with a detailed memo for opinion of the Council.

Resolved unani-
mously that vehicle
tax be levied on the
buses owned by these
three bus owners.

Sd. K.V.Anantaraman,
Deputy Commissioner & President,
Town Municipal Council,
Tumkur 10-9-27.

"Extract."

A. Anantaraman

For President.

Urs

PROCEEDINGS OF AN ADJOURNED MEETING OF THE CITY MUNICIPAL
COUNCIL HELD ON SATURDAY THE 10TH AUGUST 1929 AT
8 A.M. IN THE COUNCIL CHAMBER.

P r e s e n t.

C. MACHIA, Esqr, B.A., (President.)

Councillors.

- | | |
|--|------------------------------------|
| 1. Mr. W.H. Hanumantappa, | 11. Mr. A. Madhaviengar, B.A., |
| 2. " Belur Srinivasiengar, B.A., B.L., | 12. Rao Bahadur Dr. C.B. Rama Rao, |
| 3. " P. Subbarama chetty, | M.D., |
| 4. " Ramlal Tiwari, | 13. Mr. S. Venkatarangengar, |
| 5. " B.K. Garudachar, | 14. " V. Vajapey, |
| 6. " S.N.M. Razvi, | 15. " J.R. Isaac, B.A., M.B.E., |
| 7. " E.K. Hutchappa, | 16. " Deshmukh S. Govinda Rao, |
| 8. " M. Miniswamy, | 17. " B. Kempanna, |
| 9. " K. Srikanthayya, | 18. " S. Narayana Rao, |
| 10. " C.N. Narasinga Rao, B.A., B.L., | 19. " D. Venkataramanappa. |

A b s e n t.

- | | |
|--------------------------------------|-------------------------------|
| 1. Mr. Hoskote Bhadrappa, | 6. Mr. M. Royan, |
| 2. " G. Siddaveerappa, | 7. Khan Bahadur Mohamed Abbas |
| 3. " M.C. Chicknanjundappa, | Khan. |
| 4. " D. Gopalakrishna Rao, | 8. Capt. Y.V. Ayya, |
| 5. " N. Balakrishnaiah, B.A., LL.B., | 9. Mr. B. Syed Abdul Khader, |
| | 10. Mr. Ch ickmunisawmisa. |

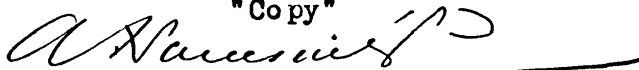
Vacant 1.

10. To approve the opinion of the Bye-Law Committee meeting dated 16th July 1929, recommending the adoption of the note put up by Mr. B. Kempanna, Municipal Councillor, re: the refund of tolls levied on motor buses garaged within the City Municipal limits as they come under Section 59(b) (ii) and not 59 b(iii).

Resolution:- A p p r o v e d.

Sd. C. MACHIA,
P r e s i d e n t.

"Copy"



For President.

PROCEEDINGS OF AN ADJOURNED MUNICIPAL BYELAW COMMITTEE
MEETING HELD ON 5TH DECEMBER 1929.

Subject No. 14.

Consideration of the Council subject No.35 dated 16th June 1928 in the matter of refund of tolls as the motor buses garaged within Municipal limits are liable only to payment of tax under Section 59(b) (ii) and not payment of toll under Section 59(b)(iii) of the Municipal Regulation.

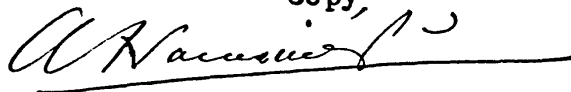
Resolution:- Question of refunding the tolls paid on motor buses garaged in the City limits, is referred to Mr.B.Kempanna for a note on the subject before the next meeting.

Sd.Belur Srinivasengar,

CHAIRMAN.
Bye-Law Committee.

* * * *

"Copy,"

A handwritten signature in dark ink, appearing to read 'A. Narasimha', is written over a horizontal line.

For President.

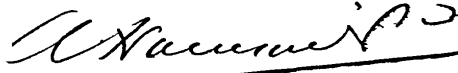
Proceedings of the Municipal Bye-law Committee meeting held
on 16th July 1929.

1. Deferred subject No. 11 of this Committee meeting dated 19th March 1929, re. the refund of tolls levied on Motor buses garaged within the City Municipal limits, which are liable only to payment of tax under Section 59 b(11) and not under section 59 b(111) of Municipal Regulation, with a note prepared by Mr.B.Kempanna one of the members of the Committee.

Resolution:- Mr.B.Kempanna's note is approved.

Sd. Belur Srinivasanagar,
CHAIRMAN.

" Copy "



For President.

D. O. No 26 of 29-30
23/10/29

1953
P

CITY MUNICIPAL OFFICE,
BANGALORE

Dated 23rd ^{REV} October 1929.

sg urgent

for
24/10

My dear Mr. Narayanaswami Iyengar,

25 OCT 1929

L. S. G. BRANCH

ur T ✓
as

24/10/29

8573

Lundey
24/10

I would invite your kind reference to this office No.G-6 of 29-30 dated the 25th September 1929 regarding the levy of tolls on certain motor buses plying for hire between the City and out-stations and to request that orders of Government may kindly be obtained very early as the Municipality is losing a lot of money under tolls - as toll fees are not being collected from any of these buses for want of a definite ruling on the point.

Yours sincerely,

Chacha

B. Narayanaswamy Iyengar, Esq., B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

**Government of His Highness the Maharaja
of Mysore.**

GENERAL AND REVENUE DEPARTMENTS

G O No R 5942 60 /R M 9 27-11 Dated, Bangalore, the 6th February 1928

Tolls

Issues revised rules in regard to the levy of-----on State Fund Road.

Read --

Government Order No L 8795-814/L B 48-25-28, dated the 9th June 1927, passing orders on the report of the Joint Toll Gates Committee about the establishment and administration of provincial, District Fund and Municipal Roads *get fact*

2 Correspondence ending with letter No T 51/27-28 dated, the 18th January 1928 from the Revenue Commissioner in Mysore, submitting proposals regarding fees to be fixed for compounding tolls and exemption of agriculturists' carts carrying manure to or from the fields from payment of tolls

ORDER NO R 5942-60/R M 9-27-11 DATED THE 6TH FEBRUARY 1928

In the Government Order read above, Government approved of certain changes in the rules governing the levy of tolls on State Fund Roads and the Schedule of maxima rates was also revised. The question of providing for a system of compounding tolls and for granting exemptions have formed the subject of further consideration and correspondence

Government are pleased to pass orders as follows --

1 Rule 1 (a) provides that "no toll shall be levied afresh on any cart etc, passing along a provincial road if within a period of 24 hours computed from sunrise to sunrise a toll has been collected at any toll gate on a provincial road". It has been brought to the notice of Government that the exemption contemplated in this rule is too wide and that there is no reason why payment of toll fees at one gate on a provincial road should exempt a vehicle or animal from paying similar fees on other sections of the road. Agreeing with this view, Government direct that the rule in question be revised as follows --

"No more than one payment of toll shall be demanded at any one toll bar, gate or station in respect of any carriage, cart or animal in any one period of 24 hours counted from sunrise to sunrise"

2 With a view to exempt the carts of agriculturists carrying manure, from payment of tolls, rule (d) of the revised rules will be modified as follows --

"(d) carts laden with manure or other substance used as manure shall pay toll at the rate prescribed for unladen carts. Provided that no toll shall be levied on carts belonging to agriculturists residing within 5 miles of the toll gate when such carts are used for carrying manure to their fields"

3. Item 1 of the schedule of maximum rates
the Government Order (Appendix V) is revised as below

- "1. (a) On every four wheeled motor vehicle constructed
ed to carry less than 10 persons Re. 1 0 0
(b) On every other four wheeled motor vehicle 2 0 0

4 The Joint Toll gates Committee recommended that action should be taken to provide for the compounding of tolls in the case of Provincial Toll-gates. Such an arrangement is only necessary in the case of motor vehicles plying for hire. Government therefore direct that it shall be competent to the Deputy Commissioners to recover from the owners of such vehicles in lieu of their liability to pay tolls at the provincial toll gates the following composite fee for a period not exceeding one year —

- | | |
|--|------------------|
| (1) In respect of every motor vehicle of class 1 (a) | |
| plying for hire | Rs 200 per annum |
| (2) do | class 1 (b) |
| plying for hire | Rs 400 per annum |

5. The rules, as now revised, are appended hereto. They will be brought into force from 1st March 1928 at all the new toll gates, but will not affect the current year's leases of the older toll gates.

N MADHAVA RAO,
Chief Secretary to Government

To—The Revenue Commissioner in Mysore
The Comptroller to Government
The Chief Engineer of Mysore
The Deputy Commissioners of Districts
The Presidents of District Boards

SUBJECT

Diary No of letter replied to *L 1573*

General and Revenue Secretariat

()
the 192

Date of issue *14-2-1930*

Signed by *Mr T. K. S. Iyer*

List of enclosures

Copied by

Examined by.

Section *ml*

File No *67-29*

Serial No *23*

No *L 5978*

To The District Magistrate
Bangalore District

Sir, In connection with the levy of road cess on motor vehicles, I am directed to request that you ~~will~~^{be} so good as to furnish the following particulars

- 1 How is the road cess being ^{calculated} ~~collected~~ in respect of Municipal roads in Bangalore city?
- 2 What are the total collections made?
- 3 Whether the same are being paid over to the Bangalore

over

Chief Municipal

An early reply is requested
I have etc;

^{NS}
For Chief Sec: D. G. and.

(221)

Chas. B.
7-2-30

(2124) draft

To

The Municipal Commissioner, Bangalore City.
THRO' the President, City Ml.Cl. Bangalore

S i r,

With reference to your letter No.G.

- *
1. Taxes should be levied on buses plying for hire within Municipal limits under Section 59 (ii),
2. That toll should be paid by all buses plying for hire outside Municipal limits and entering the Municipal limits whether they are garaged outside or inside Municipal limits as per Section 59 (iii),
3. In lieu of the buses paying tolls every day in addition to road cess, a composite fee of Rs.120/- per annum be imposed.
- To.6/29-30 dated, the 24th September 1929 forwarding the marginally noted resolutions of the Municipal Council ^{2108 1929} in regard to the levy of taxes and tolls by the Bangalore City Municipal Council on motor buses and requesting sanction for regulating the collection of taxes and tolls on the lines approved by the Council, I am directed to state as follows:-
2. Under Section 59, Clause (ii), of the Municipal Regulation, a tax can be levied only on such vehicles as are "kept for use within the said Municipality". It is not the mere keeping of a vehicle within the Municipal limit but keeping it ^{for use} within such limits for use and not for any other purpose that imposes the liability. The proposal of the Municipal Cl. in so far as it seeks to tax, under Clause (ii) of Section 59, buses kept outside the Municipal limits though they are plying for hire within such limits contravenes, therefore, the provisions of the Regulation. I am also to observe that a bus which is kept within the Municipality but which plies for hire outside cannot be said to be kept for use within the Municipality, though ^{a part of its journey is performed} ~~it is actually run~~ within Municipal limits. In these cases ^{Sub are advised that} ~~it is~~ a toll under ---

clause (iii) of Section 59 ^{may} ~~that has to be~~ levied.

3. The ^{second} ~~2nd~~ proposal of the Municipal Council is ^{in order} ~~all right~~ and ~~is approved~~.

4. There is no express provision in the Regulation authorising composition of ~~tools~~, though Section 78 distinctly presupposes the validity of such composition. I am accordingly to suggest that the terms of composition may be regulated by rules framed under Clause (1) of Section 46 of the --- Municipal Regulation, pending the amendment of the Regulation.

9/2
25/7
Sub

DRAFT) *mem*

Chief Secy to Govt.

25/7/30

K. M. R. 1.
25/2.

Sanction for Regula

the Collection of Taxes
& tolls on the lines
Approved by the Council
I am directed to request
you to be so good as
to find out whether
the practice in Madras
is to levy Toll or the
Vehicle Tax on motor
vehicles kept in Madras
and plying for hire outside
the Madras City.

An early reply is
requested.

I have etc.,

W. B. General Secy - & Secy.

(245)

Shb

12-6-30

In all future communications
No. ^{please quote} J. 2-243/22-30.
Enc

Tel Address - "DEPCOM"
Post Box No 34

17
DISTRICT MAGISTRATE,
OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT

Dated, Bangalore, the 19th June 1930.

FROM

A. K. Syed Taj Peeran, Esq., B.A.,

District Magistrate,
~~Deputy Commissioner~~
Bangalore District

2 6293
21-6-30

ML 67-29-27

To

N. Madhava Rao, Esq., B.A., B.L.,
Chief Secretary to Government,
BANGALORE.

SIR,

Subject:—

With reference to your letter No. L. 5978 ML 67-29-23, dated the 10th Feb. 30 calling for certain particulars as to how the road cess on Motor Vehicles is being calculated in respect of Municipal roads in the Bangalore City etc., I have the honour to state that the road cess is being calculated at the rate of 3 pies and 6 pies per mile when the number of miles likely to be run by the Vehicle can be ascertained and that in the case of the City Motor Bus Services of Mr. ^{C.M.} Garudachar, lumpsum of Rs.50/- for each bus is being levied in respect of his 3 services having seating accommodation for 13 passengers in addition to the driver and conductor and Rs.100/- for the Bus Mys 3007 containing seating accommodation for 25 passengers in addition to the driver and conductor.

The cess collected is being credited to Bangalore City Municipal funds. As regards the total amount of collections for the past several years, it will be worked out and information furnished shortly.

I have the honour to be

Sir,

Your most obedient servant


District Magistrate,
Bangalore District
(Absent from Station)

CKSN.

LSR

ML 67-29-28

No G. 10 10/30-31

*Encls Three only
and two printed Schedules in encl*

CITY MUNICIPAL OFFICE,

Bangalore City, Dated 10th July 1930..

FROM

C MACHIA, Esq B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

TO

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

16th JULY 1930
GEN 294
19 JULY 1930
L. S. G BRANCH
mr T V
2

S i r,

With reference to your letter No. L. 8999/ML. 67-29-26 dated 14th June 1930 requesting to find out and intimate the practice prevailing in the City of Madras in regard to the levy of Tolls on vehicles kept in Madras and plying for hire outside the Madras City, I have the honor to forward -- herewith copies of the letter and the enclosures thereto -- received from the Commissioner of The Madras Corporation for the information of Government.

I have the honour to be,
S i r,
Your most obedient servant,

Machia

Municipal Commissioner.

Forwarded with compliments,

P. G. Narayana Murthy
Honorary President.

SM

16/7/30
mr T V
2

Schedule of daily rate of tolls levied at the Madras
City Toll Gates. :--

MADRAS ACT NO. IV OF 1919.

Tolls. (Section 130)

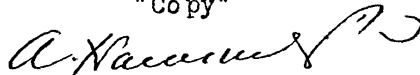
II. (a) Tolls shall be levied at the rates shown in the
following table ----

	ks	a.	p.
On every four-wheeled motor-vehicle constructed to carry less than ten persons.	0	-8	0.
On every other steam or motor four-wheeled vehicle.	1	0	0.
On every motor tricycle or motor bicycle - with or without side car.	0	6	0.
On every other bicycle or tricycle.	0	2	0.
On every other carriage.	0	3	0.
On every cart.	0	2	0.
On every horse, mule, ass, buffalo, bull, bullock, camel or elephant.	0	1	0.

(b) Payment of a toll in respect of any vehicle --
covers the animals engaged in drawing it.

(c) Not more than a single payment of toll may be demanded in respect of any vehicle or animal during any one period of twenty-four hours counted from midnight to midnight.

"Copy"



For Municipal Commissioner.

SM

Extracts from the Madras City Municipal Act, 1919.

Section 116. (1) The tax on carriages and animals shall be levied by half-yearly instalments on carriages and animals kept within the City which are of the kinds -- specified in Part III of Schedule IV.

(2) The rates of the tax shall be determined by the Council, provided always that they shall not exceed the maxima laid down in Part III of Schedule V.

Section 117. (1) Every person having possession, custody or control of any taxable carriage or animal shall be liable for the full half yearly tax if the carriage or animal has been kept within the city for an aggregate period of not less than sixty days in the half - year.

Provided that if such aggregate period exceeds fifteen days but is less than sixty days, a moiety only of the half yearly tax shall be leviable.

(2) Every person having possession, custody or control of any taxable carriage ~~IX~~ or animal within the City shall, until contrary is shown, be presumed to have kept the same within the city for -- sixty days in the half year.

(3) Notwithstanding any thing contained in sub Section (1) no person shall be liable to taxation during any half year on account of any carriage or -- animal in respect of which the full tax for the same half year has already been paid by some other person.

T o l l s .

Section 130. The Corporation may levy tolls as specified in Part IV of Schedule IV on any vehicle or animal entering the City:

Provided that no toll shall be levied on any vehicle or animal :

of rates of Taxes levied half yearly on vehicles
within the City limits of Madras

1930.

Div No

To

THE COMMISSIONER OF THE CORPORATION OF MADRAS

Application for License for Vehicles and Animals for the First Half-year
of the year 1930 — 1931

Description of Vehicles and Animals	No in possession	For the Half-year			
		Rate for each	Tax		
I (a) Motor or Steam Vehicle with metal tyres constructed to carry two tons or more CAR No		200	Rs.	0	A
(b) Trailer attached to the above CAR No		100	0		
II (a) Motor or Steam Vehicle with cushion or solid rubber tyres constructed to carry two tons or more CAR No		100	0		
(b) Trailer attached to the above CAR No		75	0		
III (a) Motor or Steam Vehicle with pneumatic tyres constructed to carry two tons or more CAR No		75	0		
(b) Trailer attached to the above CAR No		50	0		
IV (a) Motor or Steam Vehicle constructed to carry one ton or less than two tons. CAR No		75	0		
(b) Do to carry less than one ton CAR No		50	0		
V Tram car		50	0		
VI (a) Motor-bus or charabanc constructed to carry 15 or more persons CAR No		200	0		
(b) Motor-bus or charabanc constructed to carry less than 15 persons but more than 7 persons CAR No		150	0		
(c) Four-wheeled Motor Vehicle constructed to carry not more than 7 persons but more than 3 persons and plying for hire CAR No		50	0		
VII Four-wheeled Motor Vehicle constructed to carry not more than 7 persons but more than 3 persons and not plying for hire CAR No		85	0		
VIII Four-wheeled Motor Vehicle constructed to carry 3 or less persons. CAR No		25	0		
IX Motor Tricycle and Motor Bicycle with or without Side-car MOTOR cycle No		15	0		
X Four-wheeled Vehicle constructed to be drawn by one or more animals		10	0		
XI Two-wheeled Vehicle constructed to be drawn by one or more animals		5	0		
XII Ordinary bicycle or tricycle		2	0		
XIII (a) Perambulator		3	0		
(b) Rickshaw		3	0		
(c) Hand cart with spring		3	0		
XIV Elephant		12	0		
XV Camel		6	0		
XVI Horse or mule not under 12 hands		6	0		
XVII Horse or mule under 12 hands		2	0		
XVIII (a) Bullock or Bull		1	0		
(b) Male buffalo		1	0		
(c) Ass		1	0		
XIX { Dog (Vide Note No. III below)		1	0		
{ Do. Badge cost		0	1		
Cart and other Vehicles without Springs		4	0		
		Total Rs			

Vide Note No. V below

Date _____ 193 _____ Signature _____
Residence No _____ in _____ Street,
Stable No _____ in _____ Street,

CAUTION—I Any person in charge of any Vehicle or Animal is liable (a) to full tax if kept within the city for an aggregate period of not less than 60 days (b) to moiety tax if kept within the city for more than 15 days and less than 60 days in any half year beginning on the 1st April or 1st October respectively

Payments will be received between 11 A.M. and 3 P.M. and on Saturdays between 11 A.M. and 1 P.M.

Remittances and letters are to be directed to the Revenue Officer

Motorial numbers will be issued in the following manner—

(1) Consignees let out for hire other than those registered in the office of the Corporation of Madras under the Motor Vehicle Act of 1911 or the Indian Motor Vehicle Act of 1914 (2) Bicycles and Tricycles.

(3) Goods without springs, and their shall be affixed to the carriage. Failure to affix the same will be liable to seizure along with the animal for which the carriage is drawn and a fine of Rs. Ten or with 4 to the Tax

Note H—H source be paid to the Tax Collector who is concerned in receipt of license to use bearing the signature of the Revenue Officer should be destroyed.

Note H—Motor Bicycles to be paid on to the office of every licensed dog under by law persons who within 300 of the Madras City Municipal Act will be supplied by the office on payment of one rupee with the usual dog tax.

Note IV—A child's Perambulator or Go cart is exempt from tax

Note V—When making payment either for motor cars or for motor cycles the number of the car or cycle must be quoted and also its seating capacity and motor.

Note B—Kind of tree used and the tonnage or weight must be noted when applying for license in the case of trees and horses.

Schedule of
Monthly Rates of Compounded Licenses issued in lieu of daily Tolls
on vehicles and animals kept outside the limits of Madras

No. IV-53
 600—February 1922

Div. No

To

THE COMMISSIONER OF THE CORPORATION OF MADRAS

Application for compounded License for Vehicles and Animals kept outside
 the City for the First Half year of the year 1922-1923-1931

Description of Vehicles and Animals	No. in possession	For the Half-year		Tax
		Rate for each.		
		Rs.	A	Rs. A
I (a) Motor or Steam Vehicle with metal tyres constructed to carry two tons or more Car No	330	0		
(b) Trailer attached to the above Car No	150	0		
(a) Motor or Steam Vehicle with cushion or solid rubber tyres constructed to carry two tons or more Car No	150	0		
(b) Trailer attached to the above Car No	112	8		
(a) Motor or Steam Vehicle with pneumatic tyres constructed to carry two tons or more Car No	112	8		
(b) Trailer attached to the above Car No	75	0		
IV (a) Motor or Steam Vehicle constructed to carry one ton or less than two tons Car No	112	8		
(b) Do to carry less than one ton Car No	75	0		
V Tram Car	75	0		
VI (a) Motor-bus or charabanc constructed to carry 15 or more persons Car No	300	0		
(b) Motor-bus or charabanc constructed to carry less than 15 persons but more than 7 persons Car No	225	0		
(c) Four-wheeled Motor Vehicle constructed to carry not more than 7 persons but more than 3 persons and plying for hire Car No	75	0		
VII Four-wheeled Motor Vehicle constructed to carry not more than 7 persons but more than 3 persons and not plying for hire Car No	52	8		
VIII Four-wheeled Motor Vehicle constructed to carry 3 or less persons Car No	22	8		
IX Motor Tricycle and Motor Bicycle with or without Side-car Motor Cycle No	22	8		
X Four-wheeled Vehicle constructed to be drawn by one or more animals	15	0		
XI Two-wheeled Vehicle constructed to be drawn by one of more animals	7	8		
XII Ordinary bicycle or tricycle	3	0		
XIII (a) Perambulator	4	8		
(b) Rickshaw	4	8		
(c) Hand cart with springs	4	8		
XIV Elephant	18	0		
XV Camel	9	0		
XVI Horse or mule not under 12 hands	9	0		
XVII Horse or mule under 12 hands	3	0		
XVIII (a) Bullock or Bull	1	8		
(b) Male buffalo	1	8		
(c) Ass	1	8		
Total Rs				

No. Compounded licenses, are issued in respect of carts without springs

Date _____ 192 _____ signature _____
 Residence No _____ in _____ Street
 Stable No _____ in _____ Street

NOTE 1.—The half yearly periods terminate respectively, on the 30th of September and the 31st of March in each official year

Municipal numbers will be issued to the following —

(1) Carriages let out for hire other than those registered in the office of the Commissioner of Police under the Hackney carriage Act of 1911 or the Indian Motor Vehicles Act of 1914

(2) Bicycles and Tricycles

Payments will be received by the Shroffs at the treasury of the Municipal Office between 11 a m and 3 p m and on Saturdays between 11 a m and 1 p m remittance and letters should be directed to the Revenue Officer. It is requested that no verbal objection or complaint or report or any description be sent through Municipal employees

Note II.—If money be paid to the Tax Collector who is authorised to receive it formal license bearing the facsimile signature of the Revenue Officer should be demandd

Note III.—When making payment either for motor cars or for motor cycles the number of the car or cycle must be quoted and also its seating capacity

NOTE.—Kind of tyre used the tonnage or weight must be noted when applying for license in the case of buses and lorries

அடியில் கண்டவைகளுக்கு முனரிலியுல ஁மபா போட்ட பிலுலுல கொடுக்கப்படும.

(2) **பெயர்க்கிள்கள் ஆவலது டிரை ஸெகில்கள்**

11. ரூபாயை வாங்குவதற்கு உத்தரவு அடைந்த ஆராய்ச்சிகளிடத்தில் முனிசிபல் ஆபீஸை பணத்தை ரெவின்யூ ஆபீஸரிடம் முதலிலே கையொப்பமுடைய லைசென்ஸ்களைப் பெற்றுக்கொள்ள வேண்டும்.

N B—மோட்டா பஸவண்டிக்கும் பாரமான சாமான்கள் இழுகும மோட்டா லாரிக்கும் ஸெனெகா வாங்க அபவிக்கேக்டன் செய்யுமபோது அவ்வண்டிகளுக்கு எவ்விதமான டயா போட்டிருக்கிறதென்றும் எவ்வளவு விறை பளுவியுழக்கக்கடியென்றும் குறிப்பிடவேண்டியது அவசியம்.

మునిసిపల్ సెంటరులు ఈ క్రింద కనుపరచిన బండ్లకు ఇవ్వబడును

(2) ಪ್ರಸಿದ್ಧಿ, ಶಕ್ತಿ ಪ್ರಸಿದ್ಧಿ

II రూకలు తీయటకు అధికారము పొందబడియుండు టాక్సు కలెక్టరునకు నెకము చెల్లించినయెడల, వివిధ్యా ఆఫీసరుగాః సాంప్ర చే వాణకరిగన లెన్సుమన పొందవలయును

III మాటారబండ్లకగాని, మాటారనైకబ్బలక గాని, నైకము చెల్లించునప్పుడు ఆ బండి లేక నైకబయోగ్య-
నంబగుతోకూడ, యొందరుకూర్చుండు బండియనియును కనుపఱచవలయును

N B.—మొదట బసవకావ్య, లావకావ్య, నైకము కల్పించునప్పుడు అదిండి యునువ నైకములు గలవని తేలిక కల్పించునైకములు గలవనియు, అది మొదట బసవపు పుస్తకమున కనుపాదించెననియు

SUBJECT

Diary No of letter replied to

10

General and Revenue Secretariat

()

the

193

Date of issue

13/8.

Signed by

M. V. S. Sathi

List of enclosures

Copied by

Am? 21/8/32

Examined by

Section

ML

File No

64-29

Serial No

32

No

21299

To

The me Comm^r thro
Med^l road, Baily me cl.

Sir,

with refce to your letter

no Gg 6129-80 B 24 9.29
~~no~~ requesting sanction to
regulate the collection of tolls
and vehicle tax on motor
buses, I am directed to state
that tax on vehicles under
Sec 59(11) of the me Regn
may be levied on buses
kept within the city and
plying for hire whether

[over

within the limits or outside
the limits and tolls may be
levied on buses which are not
kept in the city but which
enter the city from outside.

The increase in rates of
Vehicle tax in such cases is
separately under Consideration
in Connection with the Draft-
ed Bill.

question of
increasing
the

I have &c

VS

2.8.30.

as

for Gen Secy

51/7130

HC

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat

Bangalore, Dated, 13/10/1930

No 11299/ML67-29-32

From

R RANGA RAO, Esq, B A B L,

General Secretary to the Government of His Highness the Maharaja of Mysore

To

C. Machia, Esq., B.A.,
Municipal Commissioner, Bangalore City,
THROUGH the President, City Municipal Council, Bangalore.

Sir,

With reference to your letter No. G2.6/29-30 dated 24th September 1929 requesting sanction to regulate the collection of tolls and vehicle tax on motor buses, I am directed to state that tax on vehicles under Section 59 (ii) of the Municipal Regulation may be levied on buses kept within the City and plying for hire whether within municipal limits or outside municipal limits and tolls may be levied on buses which are not kept in the City but which enter the City from outside. The question of increasing the rates of vehicle tax in such cases is separately under consideration in connection with the Draft Municipal Bill.

I have the honour to be,

S i r,

Your most obedient servant,

V. Subrahmanyaiah

For General Secretary to Government.

Uth

A. M. H. 2.
6/3.